

BEFORE THE STATE BOARD OF EQUALIZATION
ASSESSMENT APPEALS COMMISSION

Appeal of:

GORDON G. ERWIN)	
Dist. 19, Map 068H, Group F, Control Map)	
068H, Parcel 13.00)	Blount County
Residential Property)	
Tax Year 2006)	

FINAL DECISION AND ORDER

Statement of the case

This is an appeal by the taxpayer from the initial decision and order of the administrative judge who affirmed the assessment by the Blount County Board of Equalization as follows:

Land value	Improvement value	Total value	Assessment
\$30,000	\$161,200	\$191,200	\$47,800

The appeal was heard in Knoxville on June 27, 2007, before Commission members Stokes (presiding), Ledbetter, and Gilliam.¹ Mr. Erwin represented himself. Blount County Assessor Mike Morton appeared and was assisted by David Easter, Barry Mathis, and David Weaver.

Findings of fact and conclusions of law

The subject property is a single family residence within a planned unit development located at 3907 Spyglass Drive in Maryville. The taxpayer contended that the property should be valued at \$185,400. The taxpayer pointed out that he had purchased the subject property on 9/28/05 for \$185,400. The taxpayer presented several recent photographs depicting the subject property, pointing out a plethora of items he would like to address, such as the alignment of the entrance door, drainage issues, pipe and plumbing line issues, inadequate insulation of the bonus room, poor ductwork, the type of grass in the yard, and the location of the deck. The taxpayer stated that a neighbor had told him that the neighbor had recently spent \$25,000 correcting similar problems. The taxpayer stated that shortly after his hearing before the county board of equalization, he attempted to put the property on the market at \$193,400 but had received no bids on the property. The taxpayer questioned the assessor's use of comparable sales on a nearby street in the same neighborhood, arguing that the quality of construction on the newer homes is superior. The taxpayer also questioned the accuracy of the assessor's land appraisals in the neighborhood.

¹ Mr. Gilliam sat as a designated alternate for an absent member, pursuant to Tenn. Code Ann. §4-5-302.

The assessor provided a thorough and detailed appraisal report of the subject property, featuring an extensive sales comparison of multiple comparables that had been appropriately adjusted to account for relevant differences with the subject. The assessor also provided a lengthy rebuttal of each point made by the taxpayer.

We find and conclude that the taxpayer has failed to meet his burden in establishing a prima facie case. We attribute very little weight to his 9/28/05 \$185,400 purchase of the subject property, which occurred less than a month after the prior owner had purchased it for \$189,500. As was observed by the administrative judge below, we find that the taxpayer purchased the subject at a discount and that the resale involved a highly motivated seller. We find that many of the problems perceived by the taxpayer, such as the trim, door, and floor issues, are minor and would be easy to remedy with little cost. Other problems perceived by the taxpayer appear to be common to all of the comparables. Regardless, the taxpayer has failed to quantify the impact that any peculiarities of the subject may have had on its value as of the assessment date beyond the adjustment already made by the county board.

In these proceedings, the law imposes the burden of proof on the party seeking to change the *status quo*. When this burden has not been met, the *status quo* must be affirmed.

ORDER

It is therefore ORDERED, that the initial decision and order of the administrative judge is affirmed and the value and assessment of the subject property are determined as follows:

Land value	Improvement value	Total value	Assessment
\$30,000	\$161,200	\$191,200	\$47,800

. This order is subject to:

1. Reconsideration by the Commission, in the Commission's discretion. Reconsideration must be requested in writing, stating specific grounds for relief and the request must be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.
2. Review by the State Board of Equalization, in the Board's discretion. This review must be requested in writing, state specific grounds for relief, and be filed with the Executive Secretary of the State Board within thirty (30) days from the date of this order.
3. Review by the Chancery Court of Davidson County. A petition must be filed within sixty (60) days from the date of the official assessment certificate which will be issued when this matter has become final.

Requests for stay of effectiveness will not be accepted.

DATED: Oct 31, 2007

ATTEST:

John H. H.
Presiding member

Kelsie James
Executive Secretary

cc: Mr. Gordon G. Erwin
Mr. Mike Morton, Assessor